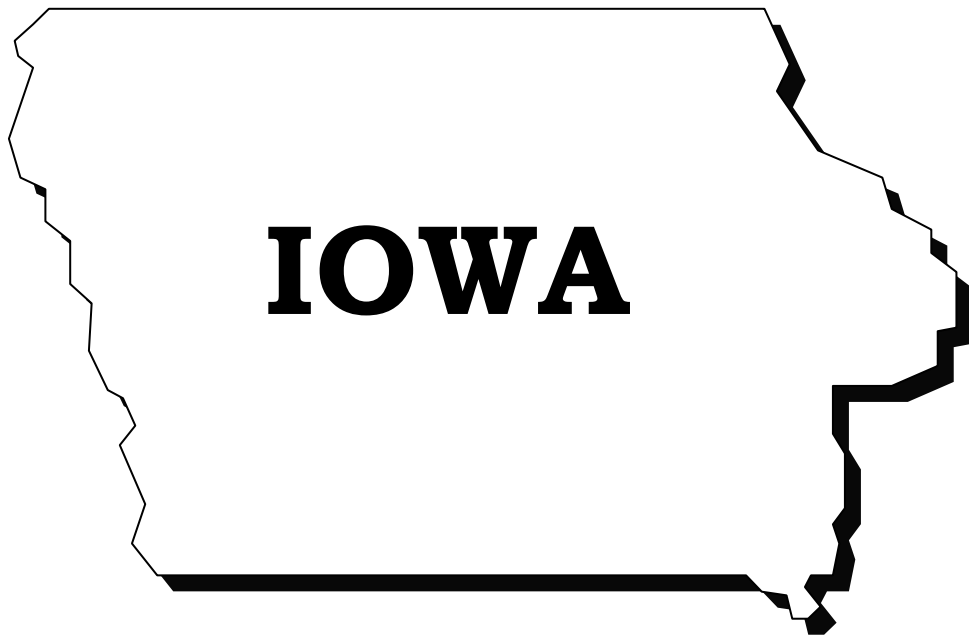


# STATISTICAL SECTION



**STATE OF IOWA**  
**STATISTICAL SECTION**  
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This part of the State of Iowa's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the State's overall financial health.

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These schedules contain trend information to help the reader understand how the State's financial performance and well-being have changed over time.	
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These schedules contain information to help the reader assess the State's most significant revenue source, individual income tax.	
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Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The State of Iowa implemented GASB Statement 34 in 2002 and began presenting government-wide information that year.

**STATE OF IOWA**  
**Net Assets by Component**  
For the Last Ten Fiscal Years  
(Accrual Basis of Accounting Expressed in Thousands)

**Schedule 1**

	<b>Fiscal Year</b>									
	<b>2002</b>	<b>2003 <sup>(1)</sup></b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008 <sup>(2)</sup></b>	<b>2009 <sup>(3)</sup></b>	<b>2010 <sup>(4)</sup></b>	<b>2011</b>
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	\$ 5,127,823	\$ 5,370,928	\$ 5,465,035	\$ 5,681,408	\$ 5,878,568	\$ 6,071,498	\$ 6,193,796	\$ 6,489,500	\$ 6,880,376	\$ 7,042,428
Restricted	1,255,497	1,373,913	1,382,417	1,209,109	1,190,851	954,614	1,096,738	981,399	1,190,535	1,218,547
Unrestricted	532,098	(257,172)	(52,741)	133,884	282,317	612,506	490,372	145,222	(86,726)	(20,891)
Total governmental activities net assets	<u>\$ 6,915,418</u>	<u>\$ 6,487,669</u>	<u>\$ 6,794,711</u>	<u>\$ 7,024,401</u>	<u>\$ 7,351,736</u>	<u>\$ 7,638,618</u>	<u>\$ 7,780,906</u>	<u>\$ 7,616,121</u>	<u>\$ 7,984,185</u>	<u>\$ 8,240,084</u>
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	\$ 1,324,407	\$ 1,528,930	\$ 1,621,420	\$ 1,783,485	\$ 1,874,011	\$ 1,962,371	\$ 1,997,070	\$ 2,234,564	\$ 2,268,065	\$ 2,364,752
Restricted	1,212,368	1,123,665	1,181,164	1,221,333	1,353,063	1,377,602	1,490,766	1,286,727	991,124	1,127,606
Unrestricted	199,143	804,879	748,682	761,180	785,313	965,010	1,073,688	968,103	1,347,744	1,593,616
Total business-type activities net assets	<u>\$ 2,735,918</u>	<u>\$ 3,457,474</u>	<u>\$ 3,551,266</u>	<u>\$ 3,765,998</u>	<u>\$ 4,012,387</u>	<u>\$ 4,304,983</u>	<u>\$ 4,561,524</u>	<u>\$ 4,489,394</u>	<u>\$ 4,606,933</u>	<u>\$ 5,085,974</u>
<b>Primary government</b>										
Invested in capital assets, net of related debt	\$ 6,452,230	\$ 6,899,858	\$ 7,086,455	\$ 7,464,893	\$ 7,752,579	\$ 8,033,869	\$ 8,190,866	\$ 8,724,064	\$ 9,148,441	\$ 9,407,180
Restricted	2,467,865	2,497,578	2,563,581	2,430,442	2,543,914	2,332,216	2,587,504	2,268,126	2,181,659	2,346,153
Unrestricted	731,241	547,707	695,941	895,064	1,067,630	1,577,516	1,564,060	1,113,325	1,261,018	1,572,725
Total primary government net assets	<u>\$ 9,651,336</u>	<u>\$ 9,945,143</u>	<u>\$ 10,345,977</u>	<u>\$ 10,790,399</u>	<u>\$ 11,364,123</u>	<u>\$ 11,943,601</u>	<u>\$ 12,342,430</u>	<u>\$ 12,105,515</u>	<u>\$ 12,591,118</u>	<u>\$ 13,326,058</u>

(1) - Fiscal Year 2003 amounts reported include prior period adjustments made in 2004 for the reclassification of the Tobacco Settlement Authority from a business-type activity to a governmental activity of \$560,865 and implementation of GASB Technical Bulletin 2004-1, Tobacco Settlement Recognition and Financial Reporting Entity Issues of \$21,084.

(2) - Fiscal Year 2008 amounts reported include prior period adjustments made in 2009 to reflect the effect of reclassifications and misstatements of the Department of Natural Resources' capital assets totaling \$9.9 million.

(3) - Fiscal Year 2009 amounts reported include prior period adjustments made in 2010 to reflect the effect of implementation of GASB No. 51 for intangible assets and reclassifications of investments at the Iowa Braille and Sight Saving School from a governmental activity to a fiduciary fund.

(4) - Fiscal Year 2010 amounts reported include prior period adjustments made in 2011 to reflect the effect of implementation of GASB No. 54 and the reclassification of the Iowa Lottery Authority from a blended component unit to a discrete component unit.

**STATE OF IOWA**  
**Changes in Net Assets**  
For the Last Ten Fiscal Years  
(Accrual Basis of Accounting Expressed in Thousands)

**Schedule 2**

	<b>Fiscal Year</b>									
	<b>2002</b>	<b>2003 <sup>(1)</sup></b>	<b>2004</b>	<b>2005 <sup>(2)</sup></b>	<b>2006</b>	<b>2007</b>	<b>2008 <sup>(3)</sup></b>	<b>2009 <sup>(4)</sup></b>	<b>2010 <sup>(5)</sup></b>	<b>2011</b>
<b>Expenses</b>										
Governmental activities:										
Administration & regulation	\$ 1,191,738	\$ 1,180,426	\$ 972,615	\$ 903,378	\$ 924,171	\$ 881,865	\$ 900,181	\$ 1,259,465	\$ 1,289,713	\$ 1,410,674
Education	2,594,324	2,628,698	2,650,631	2,796,158	2,948,579	3,071,601	3,352,331	3,502,472	3,447,890	3,601,899
State aid to universities	675,077	681,288	635,488	-	-	-	-	-	-	-
Heath & human rights	283,079	306,181	317,842	337,542	367,579	368,342	405,459	450,955	488,380	458,517
Human services	3,449,997	3,396,213	3,429,548	3,633,297	3,927,888	3,882,041	4,283,160	4,651,972	4,953,873	5,182,496
Justice & public defense	623,406	631,182	663,134	693,606	756,968	822,676	945,438	1,209,839	1,178,089	1,098,041
Economic development	180,950	184,647	202,133	208,720	223,153	227,266	234,579	329,936	351,635	579,442
Transportation	758,876	819,532	906,054	918,557	930,333	954,278	959,598	1,084,299	1,239,669	1,139,321
Agriculture & natural resources	170,388	147,874	155,220	167,101	180,539	193,327	220,995	210,984	212,590	217,783
Interest expense	19,411	20,232	19,123	52,241	77,392	74,053	73,065	62,387	91,432	101,867
Total governmental activities expenses	9,947,246	9,996,273	9,951,788	9,710,600	10,336,602	10,475,449	11,374,806	12,762,309	13,253,271	13,790,040
Business-type activities:										
University Funds	2,459,133	2,424,292	2,643,969	2,656,318	2,850,291	2,942,220	3,155,027	3,401,126	3,341,877	3,465,390
Unemployment Benefits Fund	392,432	445,045	389,858	299,086	304,143	342,499	356,261	872,030	1,258,041	928,379
Tobacco Settlement Authority	25,044	-	-	-	-	-	-	-	-	-
Other	286,046	291,407	310,538	326,060	432,037	363,508	391,077	396,668	213,185	222,239
Total business-type activities expenses	3,162,655	3,160,744	3,344,365	3,281,464	3,586,471	3,648,227	3,902,365	4,669,824	4,813,103	4,616,008
Total primary government expenses	\$ 13,109,901	\$ 13,157,017	\$ 13,296,153	\$ 12,992,064	\$ 13,923,073	\$ 14,123,676	\$ 15,277,171	\$ 17,432,133	\$ 18,066,374	\$ 18,406,048
<b>Program revenues</b>										
Governmental activities:										
Charges for services:										
Administration & regulation	\$ 712,136	\$ 772,439	\$ 749,752	\$ 698,923	\$ 804,217	\$ 765,932	\$ 808,206	\$ 1,069,214	\$ 957,591	\$ 1,063,125
Education	22,499	35,511	26,038	26,118	23,117	39,402	47,201	45,794	54,219	61,257
Health & human rights	27,178	40,081	32,242	38,885	45,324	55,086	83,700	71,849	60,885	70,702
Human services	795,466	558,878	410,310	387,762	418,391	448,255	417,733	437,131	465,890	575,377
Justice & public defense	147,153	166,452	23,811	72,045	83,256	60,529	177,293	83,868	102,600	110,215
Economic development	4,462	3,153	1,121	3	2,715	2,519	7,125	5,012	3,423	5,587
Transportation	2,124	382	19,279	19,833	13,922	30,106	17,695	84,511	84,291	76,404
Agriculture & natural resources	57,002	68,464	60,744	65,227	60,128	78,306	72,564	78,697	86,086	74,295
Operating grants & contributions	3,046,000	3,195,989	3,314,471	3,391,654	3,699,313	3,247,773	3,471,494	4,345,320	5,309,310	5,171,382
Capital grants & contributions	8,908	6,463	4,287	5,316	4,245	283,759	230,585	385,478	590,926	420,006
Total governmental activities program revenues	4,822,928	4,847,812	4,642,055	4,705,766	5,154,628	5,011,667	5,333,596	6,606,874	7,715,221	7,628,350
Business-type activities:										
Charges for services:										
University Funds	1,335,483	1,449,643	1,583,183	1,642,343	1,786,355	1,690,465	1,800,897	1,993,932	2,064,853	2,223,527
Unemployment Benefits Fund	254,896	337,634	304,396	318,607	348,246	352,067	368,202	358,198	474,465	619,455
Tobacco Settlement Authority	49,633	-	-	-	-	-	-	-	-	-
Other	352,526	359,935	404,595	425,261	567,966	478,850	506,995	521,913	284,931	297,750
Operating grants & contributions	472,011	349,072	427,616	448,517	458,271	633,957	670,859	987,715	1,333,041	1,200,118
Capital grants & contributions	30,737	57,801	58,026	28,912	18,039	30,943	35,225	45,432	8,801	36,197
Total business-type activities program revenues	2,495,286	2,554,085	2,777,816	2,863,640	3,178,877	3,186,282	3,382,178	3,907,190	4,166,091	4,377,047
Total primary government program revenues	\$ 7,318,214	\$ 7,401,897	\$ 7,419,871	\$ 7,569,406	\$ 8,333,505	\$ 8,197,949	\$ 8,715,774	\$ 10,514,064	\$ 11,881,312	\$ 12,005,397
Net expense										
Governmental activities	\$ (5,124,318)	\$ (5,148,461)	\$ (5,309,733)	\$ (5,004,834)	\$ (5,181,974)	\$ (5,463,782)	\$ (6,041,210)	\$ (6,155,435)	\$ (5,538,050)	\$ (6,161,690)
Business-type activities	(667,369)	(606,659)	(566,549)	(417,824)	(407,594)	(461,945)	(520,187)	(762,634)	(647,012)	(238,961)
Total primary government net expense	\$ (5,791,687)	\$ (5,755,120)	\$ (5,876,282)	\$ (5,422,658)	\$ (5,589,568)	\$ (5,925,727)	\$ (6,561,397)	\$ (6,918,069)	\$ (6,185,062)	\$ (6,400,651)

(continued on next page)

**STATE OF IOWA**  
**Changes in Net Assets**  
For the Last Ten Fiscal Years  
(Accrual Basis of Accounting Expressed in Thousands)  
(continued)

**Schedule 2**

	<b>Fiscal Year</b>									
	<b>2002</b>	<b>2003 <sup>(1)</sup></b>	<b>2004</b>	<b>2005 <sup>(2)</sup></b>	<b>2006</b>	<b>2007</b>	<b>2008 <sup>(3)</sup></b>	<b>2009 <sup>(4)</sup></b>	<b>2010 <sup>(5)</sup></b>	<b>2011</b>
<b>General revenues and other changes in net assets</b>										
Governmental activities:										
Personal income tax	\$ 1,889,922	\$ 1,922,316	\$ 2,090,712	\$ 2,263,561	\$ 2,430,981	\$ 2,673,861	\$ 2,866,774	\$ 2,716,655	\$ 2,637,753	\$ 2,860,474
Corporate income tax	111,724	148,214	97,769	176,997	283,112	322,315	347,833	258,115	196,723	254,761
Sales & use tax	1,686,384	1,635,551	1,688,943	1,761,195	1,866,864	1,878,500	1,966,871	2,094,893	2,232,711	2,336,298
Other tax	598,222	563,751	598,165	596,707	592,888	641,206	783,814	743,231	710,946	685,811
Motor fuel tax restricted for transportation purposes	457,989	464,069	435,358	482,194	440,652	446,607	443,997	436,732	436,567	445,580
Road use tax restricted for transportation purposes	255,749	246,238	252,269	252,599	247,125	248,959	257,523	256,554	254,016	281,998
Unrestricted investment earnings	97,704	65,852	62,086	72,166	98,269	146,669	114,987	66,159	25,729	31,531
Other	73,539	140,672	166,328	129,486	29,810	25,807	32,492	30,476	31,571	28,973
Gain/(loss) on sale of assets	856	(1,685)	671	972	-	-	571	804	842	51
Contribution to Permanent Fund principal	1,450	27	12	62	262	55	4,031	-	-	-
Extraordinary item - impairment of assets and other	-	-	-	-	-	-	-	-	-	(4,394)
Transfers	666,765	112,474	122,096	(501,415)	(480,654)	(549,206)	(598,789)	(612,520)	(612,563)	(503,494)
Special item - gaming tax liability settlement	-	-	102,366	-	-	-	-	-	-	-
Total governmental activities	<u>\$ 5,840,304</u>	<u>\$ 5,297,479</u>	<u>\$ 5,616,775</u>	<u>\$ 5,234,524</u>	<u>\$ 5,509,309</u>	<u>\$ 5,834,773</u>	<u>\$ 6,220,104</u>	<u>\$ 5,991,099</u>	<u>\$ 5,914,295</u>	<u>\$ 6,417,589</u>
Business-type activities:										
Other tax	\$ 8,757	\$ 10,258	\$ -	\$ -	\$ 7,300	\$ 5,909	\$ 6,551	\$ 5,688	\$ 6,459	\$ 6,803
Unrestricted investment earnings	66,294	95,215	88,881	88,036	93,651	159,246	69,378	(25,411)	115,200	154,176
Other	195,627	78,133	58,061	43,102	68,209	40,162	46,919	94,068	50,678	47,610
Gain/(loss) on sale of assets	(7,491)	(11,264)	7	3	4,169	18	7	75	101	16
State aid to universities	675,077	681,288	635,488	-	-	-	-	-	-	-
Contribution to University Endowments	-	-	-	-	-	-	-	404	(250)	-
Extraordinary item - impairment of assets and other	-	-	-	-	-	-	55,084	3,160	(15,785)	5,900
Transfers	(666,765)	(112,474)	(122,096)	501,415	480,654	549,206	598,789	612,520	612,563	503,494
Total business-type activities	<u>\$ 271,499</u>	<u>\$ 741,156</u>	<u>\$ 660,341</u>	<u>\$ 632,556</u>	<u>\$ 653,983</u>	<u>\$ 754,541</u>	<u>\$ 776,728</u>	<u>\$ 690,504</u>	<u>\$ 768,966</u>	<u>\$ 717,999</u>
<b>Change in net assets</b>										
Governmental activities	\$ 715,986	\$ 149,018	\$ 307,042	\$ 229,690	\$ 327,335	\$ 370,991	\$ 178,894	\$ (164,336)	\$ 376,245	\$ 255,899
Business-type activities	(395,870)	134,497	93,792	214,732	246,389	292,596	256,541	(72,130)	121,954	479,038
Total primary government	<u>\$ 320,116</u>	<u>\$ 283,515</u>	<u>\$ 400,834</u>	<u>\$ 444,422</u>	<u>\$ 573,724</u>	<u>\$ 663,587</u>	<u>\$ 435,435</u>	<u>\$ (236,466)</u>	<u>\$ 498,199</u>	<u>\$ 734,937</u>

(1) - Fiscal Year 2003 amounts reported include prior period adjustments made in 2004 for the reclassification of the Tobacco Settlement Authority from a business-type activity to a governmental activity and implementation of GASB Technical Bulletin 2004-1, Tobacco Settlement Recognition and Financial Reporting Entity Issues.

(2) - Beginning in Fiscal Year 2005, state aid to universities is classified as transfers.

(3) - Fiscal Year 2008 amounts reported include prior period adjustments made in 2009 to reflect the effect of reclassifications and misstatements of the Department of Natural Resources' capital assets totaling \$9.9 million.

(4) - Fiscal Year 2009 amounts reported include prior period adjustments made in 2010 to reflect the effect of the implementation of GASB No. 51 for intangible assets and reclassifications of investments at the Iowa Braille and Sight Saving School from a governmental activity to a fiduciary fund.

(5) - Fiscal Year 2010 amounts reported include prior period adjustments made in 2011 to reflect the effect of implementation of GASB No. 54 and the reclassification of the Iowa Lottery Authority from a blended component unit to a discrete component unit.

**STATE OF IOWA**  
**Fund Balances of Governmental Funds**

**Schedule 3**

For the Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting Expressed in Thousands)

	<b>Fiscal Year</b>									
	<b>2002</b>	<b>2003 <sup>(1)</sup></b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009 <sup>(3)</sup></b>	<b>2010 <sup>(4)</sup></b>	<b>2011</b>
<b>General Fund</b>										
Reserved	\$ 1,409,695	\$ 1,478,105	\$ 1,431,087	\$ 1,364,588	\$ 1,202,023	\$ 1,000,811	\$ 1,178,178	\$ 1,121,132	\$ -	\$ -
Unreserved	316,767	180,780	445,627	559,864	897,708	1,052,537	1,118,497	802,767	-	-
Nonspendable	-	-	-	-	-	-	-	-	31,950	31,364
Spendable:										
Restricted	-	-	-	-	-	-	-	-	1,219,215	1,232,738
Committed	-	-	-	-	-	-	-	-	1,385,901	1,686,435
Unassigned	-	-	-	-	-	-	-	-	(201,720)	(250,589)
Total General Fund	<u>\$ 1,726,462</u>	<u>\$ 1,658,885</u>	<u>\$ 1,876,714</u>	<u>\$ 1,924,452</u>	<u>\$ 2,099,731</u>	<u>\$ 2,053,348</u>	<u>\$ 2,296,675</u>	<u>\$ 1,923,899</u>	<u>\$ 2,435,346</u>	<u>\$ 2,699,948</u>
<b>All other governmental funds</b>										
Reserved	\$ 533,606	\$ 474,011	\$ 377,317	\$ 305,386	\$ 419,404	\$ 305,336	\$ 927,732 <sup>(2)</sup>	\$ 820,497 <sup>(2)</sup>	\$ -	\$ -
Unreserved, reported in:										
Special revenue funds	31,584	74,762	97,916	83,978	62,224	48,907	(633,676) <sup>(2)</sup>	(584,829) <sup>(2)</sup>	-	-
Capital projects funds	3,101	1,163	2,890	4,010	2,056	98,015	82,668	52,417	-	-
Nonspendable	-	-	-	-	-	-	-	-	14,857	15,692
Spendable:										
Restricted	-	-	-	-	-	-	-	-	779,220 <sup>(2)</sup>	803,863 <sup>(2)</sup>
Committed	-	-	-	-	-	-	-	-	25,347	25,703
Unassigned	-	-	-	-	-	-	-	-	(572,626) <sup>(2)</sup>	(513,010) <sup>(2)</sup>
Total all other governmental funds	<u>\$ 568,291</u>	<u>\$ 549,936</u>	<u>\$ 478,123</u>	<u>\$ 393,374</u>	<u>\$ 483,684</u>	<u>\$ 452,258</u>	<u>\$ 376,724</u>	<u>\$ 288,085</u>	<u>\$ 246,798</u>	<u>\$ 332,248</u>

(1) - Fiscal Year 2003 amounts reported include prior period adjustments made in 2004 for the reclassification of the Tobacco Settlement Authority from a business-type activity to a governmental fund type of \$69,442.

(2) - Due to the implementation of GASB No. 48, interfund advances were recorded in the Tobacco Settlement Authority and Tobacco Collections funds.

(3) - Fiscal Year 2009 amounts reported include prior period adjustments made in 2010 to reflect the effect of reclassifications of investments at the Iowa Braille and Sight Saving School from a governmental activity to a fiduciary fund.

(4) - Fiscal Year 2010 amounts reported include prior period adjustments made in 2011 to reflect the effect of implementation of GASB No. 54.

**STATE OF IOWA**  
**Changes in Fund Balances of Governmental Funds**  
For the Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting Expressed in Thousands)

**Schedule 4**

	<b>Fiscal Year</b>									
	<b>2002 <sup>(1)</sup></b>	<b>2003 <sup>(1)</sup></b>	<b>2004 <sup>(1)</sup></b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010 <sup>(2)</sup></b>	<b>2011</b>
<b>Revenues</b>										
Taxes	\$ 5,646,505	\$ 5,624,307	\$ 5,939,586	\$ 6,285,430	\$ 6,491,259	\$ 6,867,216	\$ 7,386,422	\$ 7,333,205	\$ 7,089,985	\$ 7,488,602
Receipts from other entities	3,257,685	3,461,978	3,591,798	3,585,177	3,973,158	3,522,809	4,193,259	5,126,503	6,131,238	6,095,757
Investment income	97,054	63,133	62,235	71,879	97,418	145,561	118,360	66,294	26,431	30,766
Fees, licenses & permits	554,847	575,901	615,684	639,681	651,726	680,615	690,211	978,396	1,077,664	1,195,292
Refunds & reimbursements	949,930	778,389	435,380	349,684	466,900	411,734	431,503	474,081	465,278	539,325
Sales, rents & services	27,383	26,093	30,954	28,735	27,714	28,589	29,143	29,925	34,620	31,401
Miscellaneous	141,491	158,192	193,171	206,371	119,906	120,677	117,568	93,961	118,521	148,824
Contributions	1,450	26	12	62	265	156	48	1,008	-	-
Gross revenues	10,676,345	10,688,019	10,868,820	11,167,019	11,828,346	11,777,357	12,966,514	14,103,373	14,943,737	15,529,967
Less revenue refunds	743,777	726,338	793,070	776,354	675,709	686,423	762,926	883,633	954,852	918,334
Net revenues	9,932,568	9,961,681	10,075,750	10,390,665	11,152,637	11,090,934	12,203,588	13,219,740	13,988,885	14,611,633
<b>Expenditures</b>										
Administration & regulation	1,136,471	1,225,770	974,624	875,086	909,321	863,429	889,445	1,244,250	1,272,714	1,397,792
Education	2,610,508	2,630,481	2,650,005	2,790,597	2,940,726	3,068,629	3,341,479	3,492,860	3,434,673	3,593,313
Health & human rights	282,234	300,504	311,742	332,790	360,180	357,830	389,209	443,841	472,053	451,209
Human services	3,439,265	3,383,339	3,417,491	3,622,977	3,919,831	3,864,673	4,240,263	4,626,097	4,897,794	5,172,053
Justice & public defense	636,188	639,298	629,246	653,683	700,362	771,562	870,244	1,144,444	1,107,809	1,065,068
Economic development	177,567	184,017	196,917	204,048	217,701	221,567	220,313	335,429	343,857	576,052
Transportation	1,012,886	1,022,586	348,494	381,706	382,576	458,950	416,388	471,563	550,192	542,490
Agriculture & natural resources	170,606	149,625	140,581	150,108	161,172	172,948	181,518	199,639	189,349	198,876
Capital outlay	26,891	14,663	749,346	828,998	878,185	800,188	769,202	1,029,341	1,161,197	962,900
Debt service:										
Principal	-	-	-	25,181	23,435	28,025	69,575	36,335	29,090	40,495
Interest & fiscal charges	-	-	-	52,899	54,867	53,194	58,621	59,146	86,108	100,122
Total expenditures	9,492,616	9,550,283	9,418,446	9,918,073	10,548,356	10,660,995	11,446,257	13,082,945	13,544,836	14,100,370
Excess of revenues over expenditures	439,952	411,398	657,304	472,592	604,281	429,939	757,331	136,795	444,049	511,263
<b>Other financing sources (uses)</b>										
Transfers in	1,412,381	272,192	289,009	264,968	453,815	323,251	533,885	538,129	395,422	198,482
Transfers out	(1,423,853)	(840,144)	(801,306)	(768,683)	(936,073)	(869,369)	(1,124,271)	(1,136,203)	(1,004,206)	(697,774)
Leases, installment purchases & other	1,555	1,180	1,009	1,115	530	4,730	848	313	2,340	93
Debt issued	245,500	-	-	-	-	33,370	-	-	613,710	311,945
Premium (discount) on bonds	17,510	-	-	-	(555,554)	270	-	-	27,027	26,043
Refunding debt issued	55,130	-	-	20,799	1,365,435	-	-	-	-	-
Payments to refund debt	-	-	-	(20,550)	-	-	-	-	-	-
Payment to refunding escrow agent	(57,969)	-	-	-	(666,845)	-	-	-	-	-
Total other financing sources (uses)	250,254	(566,772)	(511,288)	(502,351)	(338,692)	(507,748)	(589,538)	(597,761)	34,293	(161,211)
Net change in fund balances	\$ 690,206	\$ (155,374)	\$ 146,016	\$ (29,759)	\$ 265,589	\$ (77,809)	\$ 167,793	\$ (460,966)	\$ 478,342	\$ 350,052
Debt service as a percentage of noncapital expenditures	N/A	N/A	N/A	<1%	<1%	<1%	1.2%	<1%	0.9%	1.1%

(1) - For fiscal years 2002-2004 capital outlays were presented by function and expenditures by function included debt service payments.

(2) - Fiscal Year 2010 amounts reported include prior period adjustments made in 2011 to reflect the effect of implementation of GASB No. 54 and the reclassification of the Iowa Lottery Authority from a blended component unit to a discrete component unit.



**STATE OF IOWA**  
**Tax Revenue by Source - Governmental Funds**  
For the Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting Expressed in Thousands)

**Schedule 5**

	<b>Fiscal Year</b>									
	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Individual income tax	\$ 2,381,482	\$ 2,424,011	\$ 2,609,843	\$ 2,799,745	\$ 2,876,413	\$ 3,109,609	\$ 3,366,344	\$ 3,320,295	\$ 3,236,054	\$ 3,480,658
Sales tax	1,460,404	1,434,033	1,475,261	1,498,893	1,600,799	1,590,238	1,639,885	2,002,262	1,910,962	1,983,187
Use tax	514,242	516,400	539,071	578,255	557,841	587,009	630,184	374,686	371,195	404,151
Fuel tax	457,489	463,703	476,985	528,208	490,470	500,531	497,613	487,265	482,417	496,486
Corporate tax	234,354	221,367	239,569	281,101	370,333	436,060	464,907	408,578	373,416	401,628
Inheritance tax	94,746	85,124	82,431	77,003	71,640	77,750	79,783	72,562	68,358	65,535
Insurance premium tax	135,582	140,939	139,275	131,183	121,428	105,223	111,647	90,035	88,571	97,098
Cigarette & tobacco tax	95,089	95,758	95,085	96,077	98,936	135,207	251,584	238,153	232,573	226,692
Wagering tax	209,319	182,201	219,461	238,065	249,183	272,210	287,247	282,545	272,361	269,842
Franchise tax	31,379	35,253	36,292	36,593	35,007	33,601	36,813	33,271	31,564	39,423
Beer tax	13,774	13,961	14,104	14,070	14,277	14,264	14,454	14,717	14,503	14,289
Other	18,645	11,557	12,209	6,237	4,932	5,514	5,961	8,835	8,011	9,613
Gross taxes	5,646,505	5,624,307	5,939,586	6,285,430	6,491,259	6,867,216	7,386,422	7,333,204	7,089,985	7,488,602
Less refunds	662,872	647,825	712,737	689,874	576,733	588,552	663,997	786,757	858,281	822,634
Net taxes	<u>\$ 4,983,633</u>	<u>\$ 4,976,482</u>	<u>\$ 5,226,849</u>	<u>\$ 5,595,556</u>	<u>\$ 5,914,526</u>	<u>\$ 6,278,664</u>	<u>\$ 6,722,425</u>	<u>\$ 6,546,447</u>	<u>\$ 6,231,704</u>	<u>\$ 6,665,968</u>

Source: State Accounting System and adjusting journal entries from GAAP packages.

**STATE OF IOWA**  
**Individual Income Tax Returns Filed and Tax Rates**  
For the Last Ten Calendar Years

**Schedule 6**

Tax Year 2001		Tax Year 2002		Tax Year 2003		Tax Year 2004		Tax Year 2005	
Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns
No AGI	30,045	No AGI	36,370	No AGI	38,805	No AGI	40,314	No AGI	39,556
\$1 - 9,999	397,180	\$1 - 9,999	389,157	\$1 - 9,999	385,654	\$1 - 9,999	381,662	\$1 - 9,999	372,761
\$10,000 - 19,999	388,796	\$10,000 - 19,999	375,313	\$10,000 - 19,999	364,171	\$10,000 - 19,999	354,752	\$10,000 - 19,999	350,536
\$20,000 - 29,999	366,898	\$20,000 - 29,999	355,237	\$20,000 - 29,999	347,099	\$20,000 - 29,999	340,049	\$20,000 - 29,999	338,342
\$30,000 - 39,999	258,425	\$30,000 - 39,999	257,473	\$30,000 - 39,999	259,677	\$30,000 - 39,999	265,364	\$30,000 - 39,999	270,292
\$40,000 - 49,999	147,292	\$40,000 - 49,999	149,414	\$40,000 - 49,999	155,553	\$40,000 - 49,999	166,811	\$40,000 - 49,999	176,395
\$50,000 - 74,999	138,318	\$50,000 - 74,999	140,422	\$50,000 - 74,999	149,518	\$50,000 - 74,999	166,307	\$50,000 - 74,999	179,890
\$75,000 - 99,999	41,307	\$75,000 - 99,999	41,334	\$75,000 - 99,999	45,499	\$75,000 - 99,999	51,862	\$75,000 - 99,999	57,841
\$100,000 & above	56,327	\$100,000 & above	55,303	\$100,000 & above	60,932	\$100,000 & above	68,620	\$100,000 & above	79,060
	1,824,588		1,800,023		1,806,908		1,835,741		1,864,673
Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*
\$0 - \$1,185	0.36%	\$0 - \$1,211	0.36%	\$0 - \$1,224	0.36%	\$0 - \$1,242	0.36%	\$0 - \$1,269	0.36%
\$1,185 - 2,370	0.72%	\$1,211 - 2,422	0.72%	\$1,224 - 2,448	0.72%	\$1,242 - 2,484	0.72%	\$1,269 - 2,538	0.72%
\$2,370 - 4,740	2.43%	\$2,422 - 4,844	2.43%	\$2,448 - 4,896	2.43%	\$2,484 - 4,968	2.43%	\$2,538 - 5,076	2.43%
\$4,740 - 10,665	4.50%	\$4,844 - 10,899	4.50%	\$4,896 - 11,016	4.50%	\$4,968 - 11,178	4.50%	\$5,076 - 11,421	4.50%
\$10,665 - 17,775	6.12%	\$10,899 - 18,165	6.12%	\$11,016 - 18,360	6.12%	\$11,178 - 18,630	6.12%	\$11,421 - 19,035	6.12%
\$17,775 - 23,700	6.48%	\$18,165 - 24,220	6.48%	\$18,360 - 24,480	6.48%	\$18,630 - 24,840	6.48%	\$19,035 - 25,380	6.48%
\$23,700 - 35,550	6.80%	\$24,220 - 36,330	6.80%	\$24,480 - 36,720	6.80%	\$24,840 - 37,260	6.80%	\$25,380 - 38,070	6.80%
\$35,550 - 53,325	7.92%	\$36,330 - 54,495	7.92%	\$36,720 - 55,080	7.92%	\$37,260 - 55,890	7.92%	\$38,070 - 57,105	7.92%
\$53,325 & above	8.98%	\$54,495 & above	8.98%	\$55,080 & above	8.98%	\$55,890 & above	8.98%	\$57,105 & above	8.98%

Tax Year 2006		Tax Year 2007		Tax Year 2008		Tax Year 2009		Tax Year 2010	
Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns	Net Taxable Income	Number of Returns
No AGI	39,558	No AGI	42,488	No AGI	45,574	No AGI	51,620	Information not available.	
\$1 - 9,999	362,337	\$1 - 9,999	368,519	\$1 - 9,999	356,260	\$1 - 9,999	336,423		
\$10,000 - 19,999	343,506	\$10,000 - 19,999	344,833	\$10,000 - 19,999	335,220	\$10,000 - 19,999	332,440		
\$20,000 - 29,999	337,101	\$20,000 - 29,999	337,340	\$20,000 - 29,999	329,579	\$20,000 - 29,999	330,853		
\$30,000 - 39,999	277,113	\$30,000 - 39,999	282,702	\$30,000 - 39,999	281,286	\$30,000 - 39,999	273,662		
\$40,000 - 49,999	185,575	\$40,000 - 49,999	196,874	\$40,000 - 49,999	199,752	\$40,000 - 49,999	194,025		
\$50,000 - 74,999	199,518	\$50,000 - 74,999	221,027	\$50,000 - 74,999	234,607	\$50,000 - 74,999	233,380		
\$75,000 - 99,999	66,119	\$75,000 - 99,999	74,841	\$75,000 - 99,999	79,374	\$75,000 - 99,999	77,882		
\$100,000 & above	90,788	\$100,000 & above	103,651	\$100,000 & above	105,736	\$100,000 & above	99,179		
	1,901,615		1,972,275		1,967,388		1,929,464		
Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*	Net Taxable Income	Tax Rate*
\$0 - \$1,300	0.36%	\$0 - \$1,343	0.36%	\$0 - \$1,379	0.36%	\$0 - \$1,407	0.36%	\$0 - \$1,428	0.36%
\$1,300 - 2,600	0.72%	\$1,343 - 2,686	0.72%	\$1,379 - 2,758	0.72%	\$1,407 - 2,814	0.72%	\$1,428 - 2,856	0.72%
\$2,600 - 5,200	2.43%	\$2,686 - 5,372	2.43%	\$2,758 - 5,516	2.43%	\$2,814 - 5,628	2.43%	\$2,856 - 5,712	2.43%
\$5,200 - 11,700	4.50%	\$5,372 - 12,087	4.50%	\$5,516 - 12,411	4.50%	\$5,628 - 12,663	4.50%	\$5,712 - 12,852	4.50%
\$11,700 - 19,500	6.12%	\$12,087 - 20,145	6.12%	\$12,411 - 20,685	6.12%	\$12,663 - 21,105	6.12%	\$12,852 - 21,420	6.12%
\$19,500 - 26,000	6.48%	\$20,145 - 26,860	6.48%	\$20,685 - 27,580	6.48%	\$21,105 - 28,140	6.48%	\$21,420 - 28,560	6.48%
\$26,000 - 39,000	6.80%	\$26,860 - 40,290	6.80%	\$27,580 - 41,370	6.80%	\$28,140 - 42,210	6.80%	\$28,560 - 42,840	6.80%
\$39,000 - 58,500	7.92%	\$40,290 - 60,435	7.92%	\$41,370 - 62,055	7.92%	\$42,210 - 63,315	7.92%	\$42,840 - 64,260	7.92%
\$58,500 & above	8.98%	\$60,435 & above	8.98%	\$62,055 & above	8.98%	\$63,315 & above	8.98%	\$64,260 & above	8.98%

\* Iowa is one of three states that allow all taxpayers full deductibility of net federal tax payments.

Source: Iowa Individual Income Tax Annual Statistical Report, compiled by the Iowa Department of Revenue, Tax Research and Program Analysis Section

**STATE OF IOWA**  
**Retail Sales by Business Classification**

**Schedule 7**

Sales Tax Annual Period April 1 through March 31 of the following year 2002 through 2011

Classification	2002		2003		2004		2005		2006	
	Number of Businesses	Taxable Sales	Number of Businesses	Taxable Sales	Number of Businesses	Taxable Sales	Number of Businesses	Taxable Sales	Number of Businesses	Taxable Sales
	(in thousands)		(in thousands)		(in thousands)		(in thousands)		(in thousands)	
Utilities & transportation	13,220	\$ 3,953,930	12,738	\$ 4,101,154	13,057	\$ 3,736,575	13,276	\$ 3,472,773	13,608	\$ 3,480,731
Building materials	7,498	1,973,033	7,137	2,020,801	6,988	2,209,564	6,840	2,382,479	6,744	2,496,945
General merchandise	7,889	4,579,962	7,412	4,664,047	7,183	4,733,819	6,988	4,887,726	6,645	4,851,712
Food dealers	6,295	1,250,659	6,229	1,283,585	6,254	1,317,366	6,299	1,358,506	6,325	1,415,821
Motor vehicles	15,277	1,505,792	14,662	1,506,153	14,485	1,598,737	14,381	1,611,626	14,251	1,686,072
Apparel	5,894	703,552	5,671	697,113	5,503	708,476	5,567	742,213	5,786	793,065
Home furnishings & appliances	9,058	1,176,072	8,397	1,186,576	8,036	1,287,449	7,879	1,382,500	7,509	1,440,372
Eating & drinking places	26,503	2,465,627	26,349	2,500,868	26,377	2,575,410	26,711	2,710,571	27,439	2,895,134
Specialty retail stores	66,258	2,104,698	60,449	2,098,701	58,988	2,201,556	58,479	2,233,187	56,820	2,349,683
Services	109,870	3,659,775	104,259	3,726,722	103,227	3,650,972	104,669	3,775,677	105,712	4,021,968
Wholesale goods	23,823	2,363,712	21,781	2,266,911	20,156	2,232,352	19,467	2,357,267	18,759	2,486,270
All other	81,088	2,709,818	78,186	2,652,267	74,709	2,847,004	75,087	2,890,776	71,340	3,190,615
Total	372,673	\$ 28,446,630	353,270	\$ 28,704,898	344,963	\$ 29,099,280	345,643	\$ 29,805,301	340,938	\$ 31,108,388

Classification	2007		2008		2009		2010		2011	
	Number of Businesses	Taxable Sales	Number of Businesses	Taxable Sales	Number of Businesses	Taxable Sales	Number of Businesses	Taxable Sales	Number of Businesses	Taxable Sales
	(in thousands)		(in thousands)		(in thousands)		(in thousands)		(in thousands)	
Utilities & transportation	14,409	\$ 3,253,006	14,628	\$ 3,385,552	14,876	\$ 3,517,073	14,570	\$ 3,416,539	14,489	\$ 3,428,950
Building materials	6,965	2,502,180	6,985	2,470,307	6,981	2,561,077	6,821	2,437,841	6,636	2,507,236
General merchandise	6,862	5,159,008	6,678	5,218,644	6,666	5,428,309	6,478	5,366,827	6,296	5,408,118
Food dealers	6,796	1,503,246	6,833	1,564,199	6,817	1,634,570	6,770	1,713,971	6,766	1,732,752
Motor vehicles	14,843	1,737,850	14,707	1,827,036	15,177	1,926,927	14,210	1,852,142	13,867	1,967,946
Apparel	6,162	825,421	6,147	841,572	6,326	855,151	6,383	866,270	6,312	907,046
Home furnishings & appliances	7,582	1,435,783	7,621	1,469,497	7,960	1,456,128	7,914	1,202,096	7,615	1,195,401
Eating & drinking places	29,893	3,084,773	30,518	3,274,850	30,936	3,359,230	30,435	3,305,611	30,191	3,434,699
Specialty retail stores	60,925	2,418,715	60,964	2,456,805	61,037	2,510,639	60,568	2,496,150	59,166	2,615,424
Services	114,755	4,277,480	116,970	4,476,801	122,863	4,729,859	127,591	4,511,003	123,085	4,661,026
Wholesale goods	19,280	2,469,117	18,788	2,499,040	18,611	2,507,198	18,148	2,227,656	17,385	2,354,819
All other	57,075	2,979,140	59,196	3,604,722	54,838	3,218,496	50,982	2,547,487	50,573	2,690,600
Total	345,547	\$ 31,645,719	350,035	\$ 33,089,025	353,088	\$ 33,704,657	350,870	\$ 31,943,593	342,381	\$ 32,904,017

The sales tax rate had remained at 5% since 1992. In September 2008 the rate increased from 5% to 6%.

Source: Iowa Retail Sales and Use Tax Report, compiled by the Iowa Department of Revenue, Tax Research and Fiscal Analysis Section

**STATE OF IOWA**  
**Ratios of Outstanding Debt by Type**  
For the Last Ten Fiscal Years  
(Expressed in Thousands Except Per Capita)

**Schedule 8**

Fiscal Year	Governmental Activities					Business-type Activities				Total Primary Government	Percentage of Personal Income	Per Capita
	Revenue Bonds	Capital Leases	Loans & Contracts	Certificates of Participation		Revenue Bonds	Capital Leases	Loans & Contracts	Certificates of Participation			
2002	\$ 404,130	\$ 6,552	\$ 2,717	\$ 3,720		\$ 1,235,806	\$ 70,454	\$ 5,043	\$ 56,975	\$ 1,785,397	2.24	611
2003 (1)	1,012,383	5,061	3,422	3,130		640,560	101,424	16,597	46,936	1,829,513	2.20	623
2004	991,156	4,498	3,145	2,495		700,257	108,645	8,664	36,277	1,855,137	2.17	630
2005	965,724	4,390	2,820	2,035		757,800	123,861	4,838	-	1,861,468	2.06	628
2006	1,091,841	3,587	2,569	1,560		837,368	137,169	4,158	-	2,078,252	2.17	701
2007	1,110,582	6,293	2,854	1,020		921,938	157,665	3,431	-	2,203,783	2.22	739
2008	1,049,536	5,403	2,705	580		1,069,239	149,062	2,570	-	2,279,095	2.18	763
2009	1,017,620	4,438	2,526	395		1,150,222	145,930	21,283	-	2,342,414	2.12	780
2010 (2)	1,631,945	5,534	2,339	200		1,280,588	139,407	24,002	-	3,084,015	2.80	1,025
2011	1,930,626	3,664	2,145	-		1,336,824	143,111	28,119	-	3,444,489	2.95	1,131

(1) - Fiscal Year 2003 revenue bonds reported reflects the prior period adjustment made in 2004 for the reclassification of the Tobacco Settlement Authority from a business-type activity to a governmental fund type of \$629,028.

(2) - Fiscal Year 2010 amounts reported reflect the effect of the reclassification of the Iowa Lottery Authority from a blended component unit to a discrete component unit.

Personal income and population are based on the calendar year that ends within the fiscal year (See Schedule 10).

**STATE OF IOWA**  
**Revenue Bond Coverage**  
For the Last Ten Fiscal Years

**Schedule 9**

**Governmental Activities - General Fund**  
(Expressed in Thousands)

**IJOBS-2009**

				<b>Debt Service</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2011	\$ 49,500	\$ -	\$ 49,500	\$ 13,750	\$ 33,273	\$ 47,023	1.05

**IJOBS-2010**

				<b>Debt Service</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2011	\$ 5,500	\$ -	\$ 5,500	\$ -	\$ 5,121	\$ 5,121	1.07

**Vision Iowa**

				<b>Debt Service</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2011	\$ 15,000	\$ -	\$ 15,000	\$ 8,925	\$ 6,967	\$ 15,892	0.94

**School Infrastructure**

				<b>Debt Service</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2011	\$ 5,000	\$ -	\$ 5,000	\$ 2,045	\$ 1,422	\$ 3,467	1.44

All General Fund pledged revenues consist of casino and racetrack gaming revenues.

**Governmental Activities - Special Revenue Funds**  
(Expressed in Thousands)

**Tobacco Settlement Authority**

				<b>Debt Service</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2002	Reported as an Enterprise Fund						
2003	Reported as an Enterprise Fund						
2004	\$ 45,762	\$ 412	\$ 45,350	\$ 1,325	\$ 35,741	\$ 37,066	1.22
2005	46,598	370	46,228	1,490	35,651	37,141	1.24
2006	43,189	2,929	40,260	2,555	38,681	41,236	0.98
2007	45,473	260	45,213	6,755	37,111	43,866	1.03
2008	62,302 *	1,253	61,049	14,700	41,656	56,356	1.08
2009	66,576 *	863	65,713	20,540	45,685	66,225	0.99
2010	71,327 *	1,097	70,230	12,510	44,350	56,860	1.24
2011	67,034 *	1,172	65,862	8,720	43,537	52,257	1.26

\* Due to implementation of GASB Statement No. 48, the Tobacco Settlement Authority no longer reports tobacco settlement revenues. All tobacco settlement revenues are reported in the Tobacco Collections Fund and funds are then advanced to the Tobacco Settlement Authority for debt repayment. The amount shown represents the amount advanced and interest income.

**Honey Creek Premier Destination Park**

				<b>Debt Service</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2011	\$ 5,547	\$ 5,539	\$ 8	\$ 370	\$ 1,507	\$ 1,877	0.00

Pledged revenues are from park revenues.

(continued on next page)

**STATE OF IOWA**  
**Revenue Bond Coverage**  
For the Last Ten Fiscal Years  
(continued)

**Schedule 9**

**Governmental Activities - Capital Projects Funds**  
(Expressed in Thousands)

**Iowa Utilities Board and Consumer Advocate State Building**

				<b>Debt Service</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2011	\$ 887	\$ -	\$ 887	\$ 250	\$ 637	\$ 887	1.00

Pledged revenues are from utility company assessments.

**Prison Infrastructure 2010**

				<b>Debt Service</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2011	\$ 6,612	\$ -	\$ 6,612	\$ -	\$ 5,698	\$ 5,698	1.16

Pledged revenues are from fines, fees and forfeited bail receipts.

**Business-type Activities - University Funds**  
(Expressed in Thousands)

**Residence/Dormitory Building Revenue Bonds**

				<b>Debt Service*</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses*</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2002	\$ 108,617	\$ 79,402	\$ 29,215	\$ 7,096	\$ 7,245	\$ 14,341	2.04
2003	113,836	82,975	30,861	9,242	7,582	16,824	1.83
2004	112,395	83,883	28,512	8,982	9,094	18,076	1.58
2005	121,231	92,439	28,792	9,187	9,714	18,901	1.52
2006	127,116	93,318	33,798	9,837	8,898	18,735	1.80
2007	136,768	99,554	37,214	10,557	8,699	19,256	1.93
2008	144,556	103,375	41,181	11,027	8,503	19,530	2.11
2009	154,610	111,814	42,796	10,757	8,325	19,082	2.24
2010	158,830	110,914	47,916	11,233	7,864	19,097	2.51
2011	166,845	118,290	48,555	13,176	7,285	20,461	2.37

**Athletic/Multipurpose/Academic Facilities Revenue Bonds**

				<b>Debt Service*</b>			
	<b>Gross Revenues*</b>	<b>Less: Operating Expenses*</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2002	\$ 159,915	\$ 8,188	\$ 151,727	\$ 9,067	\$ 5,790	\$ 14,857	10.21
2003	188,205	8,529	179,676	9,790	5,806	15,596	11.52
2004	212,906	7,633	205,273	8,231	6,369	14,600	14.06
2005	230,124	8,566	221,558	8,881	6,622	15,503	14.29
2006	242,285	9,606	232,679	7,461	7,984	15,445	15.07
2007	275,740	13,621	262,119	7,867	10,270	18,137	14.45
2008	257,929	17,239	240,690	9,231	12,980	22,211	10.84
2009	280,738	19,101	261,637	9,730	13,904	23,634	11.07
2010	301,469	20,760	280,709	9,663	12,862	22,525	12.46
2011	338,173	16,807	321,366	10,237	15,015	25,252	12.73

**Telecommunications Revenue Bonds**

				<b>Debt Service*</b>			
	<b>Gross Revenues</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenues</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Coverage</b>
2002	\$ 17,731	\$ 13,466	\$ 4,265	\$ 1,645	\$ 1,280	\$ 2,925	1.46
2003	18,616	10,898	7,718	1,715	1,288	3,003	2.57
2004	17,454	12,968	4,486	1,795	1,210	3,005	1.49
2005	17,056	11,866	5,190	2,345	1,057	3,402	1.53
2006	18,124	11,809	6,315	2,430	955	3,385	1.87
2007	19,574	13,452	6,122	2,495	880	3,375	1.81
2008	20,190	13,683	6,507	2,575	801	3,376	1.93
2009	23,323	15,653	7,670	2,655	713	3,368	2.28
2010	21,114	15,317	5,797	2,825	400	3,225	1.80
2011	23,164	15,608	7,556	2,925	1,338	4,263	1.77

(continued on next page)

**STATE OF IOWA**  
**Revenue Bond Coverage**  
For the Last Ten Fiscal Years  
(continued)

**Schedule 9**

**Business-type Activities - University Funds**  
(Expressed in Thousands)

**Student Health Facility Revenue Bonds**

				Debt Service*				
		Less:	Net Available					
	Gross Revenues	Operating Expenses*	Revenues	Principal	Interest	Total	Coverage	
2002	\$ 5,204	\$ 3,729	\$ 1,475	\$ 430	\$ 353	\$ 783	1.88	
2003	5,798	3,851	1,947	450	329	779	2.50	
2004	6,303	4,524	1,779	470	309	779	2.28	
2005	8,874	6,504	2,370	635	431	1,066	2.22	
2006	10,057	7,550	2,507	660	404	1,064	2.36	
2007	10,684	8,188	2,496	690	375	1,065	2.34	
2008	11,374	8,684	2,690	720	345	1,065	2.53	
2009	11,540	9,340	2,200	755	311	1,066	2.06	
2010	11,914	8,897	3,017	790	276	1,066	2.83	
2011	12,041	9,148	2,893	820	240	1,060	2.73	

**Utility System Revenue Bonds**

				Debt Service*				
		Less:	Net Available					
	Gross Revenues	Operating Expenses*	Revenues	Principal	Interest	Total	Coverage	
2002	\$ 88,434	\$ 70,947	\$ 17,487	\$ 4,240	\$ 3,304	\$ 7,544	2.32	
2003	74,478	54,175	20,303	4,435	3,796	8,231	2.47	
2004	77,308	54,751	22,557	5,220	3,582	8,802	2.56	
2005	82,347	59,636	22,711	5,385	4,632	10,017	2.27	
2006	89,162	66,673	22,489	6,955	4,339	11,294	1.99	
2007	96,415	67,840	28,575	7,240	5,637	12,877	2.22	
2008	104,481	73,463	31,018	8,610	7,388	15,998	1.94	
2009	106,149	78,195	27,954	9,790	7,967	17,757	1.57	
2010	109,638	76,999	32,639	11,810	7,484	19,294	1.69	
2011	117,663	81,030	36,633	11,230	7,642	18,872	1.94	

**Parking System Revenue Bonds**

					Debt Service*				
		Less:	Net Available						
	Gross Revenues	Operating Expenses	Revenues		Principal	Interest	Total	Coverage	
2002	\$ 10,050	\$ 6,296	\$ 3,754	\$	1,275	\$ 521	\$ 1,796	2.09	
2003	14,105	8,355	5,750		1,525	716	2,241	2.57	
2004	14,414	9,690	4,724		620	661	1,281	3.69	
2005	15,899	8,999	6,900		640	1,124	1,764	3.91	
2006	16,826	10,732	6,094		660	1,447	2,107	2.89	
2007	18,048	10,760	7,288		1,330	1,413	2,743	2.66	
2008	18,412	12,234	6,178		1,375	1,366	2,741	2.25	
2009	19,354	12,261	7,093		1,420	1,315	2,735	2.59	
2010	18,562	13,459	5,103		1,465	1,240	2,705	1.89	
2011	19,070	13,268	5,802		1,500	1,160	2,660	2.18	

**Recreational/Regulated Materials Facility Revenue Bonds**

					Debt Service*				
	Gross Revenues	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage		
2002	\$ 2,265	\$ 148	\$ 2,117	\$ 950	\$ 470	\$ 1,420	1.49		
2003	2,402	187	2,215	990	426	1,416	1.56		
2004	3,418	152	3,266	1,045	551	1,596	2.05		
2005	3,744	156	3,588	1,395	527	1,922	1.87		
2006	3,938	154	3,784	1,460	445	1,905	1.99		
2007	4,111	75	4,036	1,520	396	1,916	2.11		
2008	5,228	2,108	3,120	1,555	345	1,900	1.64		
2009	5,112	1,792	3,320	515	1,804	2,319	1.43		
2010	16,451	4,243	12,208	405	4,898	5,303	2.30		
2011	24,151	8,815	15,336	970	5,603	6,573	2.33		

(continued on next page)

**STATE OF IOWA**  
**Revenue Bond Coverage**  
For the Last Ten Fiscal Years  
(continued)

**Schedule 9**

**Business-type Activities - University Funds**  
(Expressed in Thousands)

**Memorial/Maucker Union Revenue Bonds**

				Debt Service*			
	Gross Revenues*	Less: Operating Expenses*	Net Available Revenues	Principal	Interest	Total	Coverage
2002	\$ 27,281	\$ 23,657	\$ 3,624	\$ 425	\$ 484	\$ 909	3.99
2003	30,802	26,032	4,770	900	704	1,604	2.97
2004	30,148	28,122	2,026	1,020	672	1,692	1.20
2005	37,285	32,054	5,231	1,065	1,223	2,288	2.29
2006	38,367	30,730	7,637	1,730	1,893	3,623	2.11
2007	41,138	32,164	8,974	2,095	1,982	4,077	2.20
2008	40,973	32,933	8,040	2,245	1,916	4,161	1.93
2009	39,832	32,186	7,646	2,330	1,839	4,169	1.83
2010	43,974	36,263	7,711	2,045	1,763	3,808	2.02
2011	45,722	37,319	8,403	1,700	1,698	3,398	2.47

**Hospital Revenue Bonds**

				Debt Service					
	Less:		Net Available						
	Gross Revenues*	Operating Expenses*	Revenues	Principal	Interest	Total	Coverage		
2002	\$ 611,814	\$ 550,263	\$ 61,551	\$ 2,500	\$ 415	\$ 2,915	21.12		
2003	618,524	555,867	62,657	2,600	537	3,137	19.97		
2004	655,924	598,440	57,484	2,675	1,236	3,911	14.70		
2005	715,554	622,426	93,128	560	1,142	1,702	54.72		
2006	782,675	677,680	104,995	580	1,119	1,699	61.80		
2007	869,929	674,661	195,268	610	1,094	1,704	114.59		
2008	930,364	748,511	181,853	635	2,326	2,961	61.42		
2009	1,004,235	863,979	140,256	2,065	3,314	5,379	26.07		
2010	1,053,040	842,556	210,484	3,615	5,458	9,073	23.20		
2011	1,140,793	903,039	237,754	3,500	4,959	8,459	28.11		

**Center For University Advancement Revenue Bonds**

				Debt Service*				
	Gross Revenues*	Less: Operating Expenses	Net Available Revenues	Principal	Interest	Total	Coverage	
2002	\$ 1,526	\$ -	\$ 1,526	\$ 810	\$ 698	\$ 1,508	1.01	
2003	1,495	-	1,495	850	620	1,470	1.02	
2004	1,427	30	1,397	895	578	1,473	0.95	
2005	1,161	18	1,143	945	534	1,479	0.77	
2006	897	-	897	530	396	926	0.97	
2007	870	-	870	510	377	887	0.98	
2008	905	-	905	535	357	892	1.01	
2009	945	-	945	560	337	897	1.05	
2010	915	-	915	575	315	890	1.03	
2011	878	-	878	590	292	882	1.00	

All University Funds pledged revenues consist of charges for services which include room and board fees.

\* - Certain amounts have been revised to reflect changes made by the Universities.

Source: Information provided by the Treasurer of State, Tobacco Settlement Authority and Universities.



**STATE OF IOWA**  
**Demographic and Economic Statistics**  
For the Last Ten Calendar Years

**Schedule 10**

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
<b>Population</b> ( <i>in thousands</i> )	2,923	2,937	2,944	2,954	2,966	2,982	2,988	3,003	3,008	3,046
<b>Personal income</b> ( <i>in millions</i> )	\$ 79,753	\$ 83,051	\$ 85,506	\$ 90,289	\$ 95,858	\$ 99,112	\$ 104,651	\$ 110,135	\$ 110,541	\$ 116,616
<b>Per capita personal income</b>	\$ 27,285	\$ 28,277	\$ 29,044	\$ 30,565	\$ 32,315	\$ 33,236	\$ 35,023	\$ 36,680	\$ 36,751	\$ 38,281
<b>Resident civilian labor force and employment</b> ( <i>annual averages</i> )										
Civilian labor force ( <i>in thousands</i> )	1,587.8	1,667.5	1,612.3	1,623.8	1,659.8	1,664.3	1,661.0	1,676.0	1,673.9	1,670.3
Resident employment ( <i>in thousands</i> )	1,534.8	1,600.7	1,540.1	1,545.4	1,584.1	1,602.8	1,598.3	1,607.0	1,574.3	1,567.7
Resident unemployed ( <i>in thousands</i> )	53.0	66.8	72.2	78.4	75.7	61.5	62.7	69.0	99.7	102.6
Percent unemployed	3.3	4.0	4.5	4.5	4.6	3.7	3.8	4.1	6.0	6.1
<b>Employment by industry, non-agricultural</b> ( <i>in thousands</i> )										
Construction	66.2	66.3	66.6	68.4	71.2	74.8	72.5	73.0	64.8	61.6
Manufacturing	240.2	227.5	220.0	222.9	229.5	230.9	229.4	227.8	203.7	200.1
Trade, transportation and utilities	311.3	304.9	303.1	305.6	306.8	308.6	308.8	309.2	302.0	300.0
Information	37.4	35.2	33.7	33.5	33.3	32.8	33.5	33.3	30.4	28.5
Financial activities	92.0	94.0	95.4	96.7	98.3	100.6	102.6	102.9	101.8	101.2
Professional and business	107.3	105.7	105.2	107.2	112.6	117.0	120.9	121.5	117.6	121.7
Education and health	185.4	188.0	189.8	191.4	195.3	199.0	202.3	206.7	211.0	213.5
Leisure and hospitality	124.1	124.5	125.5	127.6	129.6	132.7	136.7	135.3	132.4	129.7
Other services	56.3	56.8	56.2	56.3	56.2	56.6	57.7	57.7	57.6	57.0
Government	245.2	244.2	244.8	244.3	245.5	247.3	249.7	252.7	254.7	253.6
Total non-agricultural employment	1,465.4	1,447.1	1,440.3	1,453.9	1,478.3	1,500.3	1,514.1	1,520.1	1,476.0	1,466.9

Source: U.S. Department of Commerce, Bureau of Economic Analysis and Iowa Workforce Development, Labor Market Information Unit in cooperation with the U.S. Department of Labor, Bureau of Labor Statistics.

Note: Employment by industry for calendar year 2001 has been revised to conform to the new reporting categories implemented in 2002.

**STATE OF IOWA**  
**Principal Non-governmental Employers**  
 Prior Calendar Year and Nine Years Ago

**Schedule 11**

**CALENDAR YEAR 2010**

<b>Rank</b>	<b>Employer</b>	<b>Type of Business</b>
1	Hy-Vee Food Stores, Inc.	Retail Food
2	Wal-Mart Stores, Inc.	Retail General Merchandise
3	Wells Fargo Bank NA	Finance
4	Deere and Company	Machinery Manufacturing
5	Rockwell Collins, Inc.	Equipment Manufacturing
6	Principal Life Insurance Company	Life Insurance
7	Tyson Fresh Meats Inc.	Food Manufacturing
8	Fareway Food Stores, Inc.	Retail Food
9	Casey's General Store	Convenience Stores
10	Iowa Health Systems	Health Services

**CALENDAR YEAR 2001**

<b>Rank</b>	<b>Employer</b>	<b>Type of Business</b>
1	Hy-Vee Food Stores, Inc.	Retail Food
2	Wal-Mart Stores, Inc.	Retail General Merchandise
3	Deere and Company	Machinery Manufacturing
4	Principal Life Insurance Company	Insurance/Finance
5	Rockwell Collins, Inc.	Equipment Manufacturing
6	Iowa Beef Processors, Inc.	Meat Packing Plants
7	Maytag Corporation	Household Equipment Manufacturing
8	Pella Corporation	Wood Products Manufacturing
9	Central Iowa Hospital Corporation	Health Services
10	Fareway Stores, Inc.	Retail Food

**The Code of Iowa defines employee counts as confidential data; as such, this information is not available.**

Source: Iowa Workforce Development

**STATE OF IOWA**  
**Significant Classes of Assets by Function**  
Capital Intensive Departments Only  
For the Last Ten Fiscal Years

**Schedule 12**

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>ADMINISTRATION &amp; REGULATION</b>										
<i><b>Department of Administrative Services</b></i>										
Land (acres)	133	133	133	133	133	133	133	133	138	138
Buildings & improvements (square footage)	1,210,406	1,210,406	1,210,406	1,210,406	1,210,406	1,433,865	1,443,917	1,472,729	1,766,069	1,810,569
Machinery & equipment	612	556	594	619	580	574	594	576	613	962
<i><b>Alcoholic Beverages Division</b></i>										
Land (acres)	15	15	15	15	15	15	15	15	15	15
Buildings & improvements (square footage)	181,996	181,996	181,996	181,996	181,996	181,996	181,996	181,996	181,996	181,996
<b>EDUCATION</b>										
<i><b>Iowa Public Television</b></i>										
Land (acres)	27	27	27	37	131	131	211	211	211	208
Buildings & improvements (square footage)	119,800	119,800	119,800	119,800	119,800	119,800	119,800	62,000	62,000	62,000
Machinery & equipment	524	532	544	583	572	580	578	983	977	908
<i><b>Iowa Braille and Sight Saving School</b></i>										
Land (acres)	70	70	70	70	70	70	70	70	70	70
Buildings & improvements (square footage)	190,612	190,612	190,612	190,612	190,612	190,612	190,612	190,612	190,612	190,612
<i><b>Iowa School for the Deaf</b></i>										
Buildings & improvements (square footage)	342,426	407,426	407,426	407,426	407,426	407,426	407,426	407,426	407,426	407,426
<b>HEALTH &amp; HUMAN RIGHTS</b>										
<i><b>Department for the Blind</b></i>										
Buildings & improvements (square footage)	98,606	98,606	98,606	98,606	98,606	98,606	98,606	98,606	98,606	98,606
Machinery & equipment	221	221	221	221	221	211	229	264	262	200
<i><b>Veterans Home</b></i>										
Land (acres)	158	158	158	158	258	258	158	158	158	158
Buildings & improvements (square footage)	742,041	742,041	742,041	742,041	742,041	742,041	736,534	736,534	736,534	736,534
Machinery & equipment	182	217	218	225	218	239	241	250	262	266
<i><b>Department of Public Health</b></i>										
Machinery & equipment	205	249	278	311	335	368	358	336	422	417
<b>HUMAN SERVICES</b>										
<i><b>Department of Human Services &amp; Institutions</b></i>										
Land (acres)	2,824	2,825	2,825	2,825	2,825	2,825	2,872	2,872	2,872	1,965
Buildings & improvements (square footage)	4,240,760	4,240,760	4,240,760	4,240,760	4,215,068	4,215,068	4,189,372	4,187,685	4,243,059	4,247,383
Machinery & equipment	1,311	1,318	1,404	1,377	1,424	1,562	1,617	1,734	1,754	1,793

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**STATE OF IOWA**  
**Significant Classes of Assets by Function**  
Capital Intensive Departments Only  
For the Last Ten Fiscal Years  
(continued)

**Schedule 12**

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>JUSTICE &amp; PUBLIC DEFENSE</b>										
<i><b>Department of Corrections &amp; Correctional Facilities</b></i>										
Land (acres)	1,951	1,951	1,932	1,985	1,872	2,112	2,112	2,112	2,122	2,136
Buildings & improvements (square footage)	3,316,668	3,391,719	3,392,487	3,873,806	3,101,404	3,786,838	3,922,016	3,930,180	3,930,180	4,057,021
Machinery & equipment	918	1,052	1,070	1,089	1,111	1,304	1,387	1,434	1,398	1,450
<i><b>Judicial Districts</b></i>										
Land (acres)	53	54	52	52	54	54	55	71	71	71
Buildings & improvements (square footage)	477,591	477,591	477,591	477,591	477,591	525,638	525,638	525,638	525,638	568,765
Machinery & equipment	303	310	301	317	294	296	298	297	283	292
<i><b>Department of Public Defense</b></i>										
Land (acres)	2,714	2,712	2,709	2,699	2,694	2,688	2,688	2,688	2,688	2,688
Buildings & improvements (square footage)	2,204,260	2,208,477	2,272,103	2,266,807	2,432,404	2,453,389	2,484,110	2,494,278	2,609,806	2,679,159
Machinery & equipment	158	257	288	278	323	327	350	330	391	417
<i><b>Department of Public Safety</b></i>										
Land (acres)	79	79	79	79	79	87	59	60	60	60
Buildings & improvements (square footage)	132,162	132,162	132,162	132,162	132,162	132,162	149,303	153,660	153,660	151,160
Machinery & equipment	1,415	1,505	1,406	1,415	1,471	1,420	1,416	1,495	1,477	1,623
<b>ECONOMIC DEVELOPMENT</b>										
<i><b>Iowa Workforce Development</b></i>										
Buildings & improvements (square footage)	129,822	129,822	129,822	129,822	129,822	129,822	129,822	129,822	129,822	129,822
Machinery & equipment	N/A	379	354	332	328	331	289	297	267	254
<b>TRANSPORTATION</b>										
<i><b>Department of Transportation</b></i>										
Land (acres)	10,670	10,344	9,886	8,840	8,161	8,256	7,568	7,199	7,404	7,071
Buildings & improvements (square footage)	2,221,587	2,213,811	2,189,403	2,224,961	2,279,725	2,293,725	2,311,895	2,320,784	2,360,453	2,388,154
Highway lane miles	233,181	233,380	233,558	234,039	234,451	235,471	235,821	235,999	236,426	236,428
Heavy equipment	5,122	4,801	4,926	5,048	5,114	5,326	5,385	5,550	5,803	5,779
Machinery & equipment	2,742	2,866	2,927	2,854	2,972	2,951	3,083	3,275	3,392	3,275
<b>AGRICULTURE &amp; NATURAL RESOURCES</b>										
<i><b>Department of Natural Resources</b></i>										
Land (acres)	331,198	331,198	331,198	331,198	331,198	335,735	339,541	162,859	165,711	169,881
Buildings & improvements (square footage)	578,906	578,906	578,906	578,906	578,906	582,401	603,161	634,149	625,649	634,268
State parks	71	71	71	71	71	71	71	71	71	71
Wildlife management areas	20	20	20	20	20	20	20	20	20	20
Machinery & equipment	2,111	2,111	2,111	2,111	2,111	2,124	2,355	2,472	2,535	2,632

Source: Information provided by the Departments.

**STATE OF IOWA**  
**Operating Indicators by Function**  
For the Last Ten Fiscal Years or as Identified

**Schedule 13**

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>ADMINISTRATION &amp; REGULATION</b>										
<i>Department of Administrative Services</i>										
State employees covered by benefit plans	18,908	18,493	18,885	18,873	19,382	19,747	20,299	20,630	20,140	18,951
Number of State payroll warrants processed*	509,412	498,577	510,463	510,558	524,984	534,237	549,932	558,438	541,636	509,232
<b>EDUCATION</b>										
<i>Department of Education</i>										
Enrollment:										
Public schools	489,523	487,021	485,011	483,335	483,105	482,584	480,609	477,019	474,227	473,493
Universities	70,661	71,521	70,566	68,949	67,896	67,701	69,178	70,325	71,353	72,708
Community colleges	68,790	73,947	78,292	81,803	82,499	84,961	87,072	88,104	100,736	106,597
<b>HEALTH &amp; HUMAN RIGHTS</b>										
<i>Department for the Blind</i>										
Number of clients served	15,205	8,603	9,089	9,090	8,006	8,204	7,204	8,239	8,093	7,197
<b>HUMAN SERVICES</b>										
<i>Department of Human Services</i>										
Average number of residents/patients	1,322	1,228	1,229	1,176	1,168	1,136	1,105	1,070	1,024	957
Average number of Medicaid recipients	245,781	263,690	281,212	297,376	297,000	317,169	306,000	330,286	361,385	380,749
<b>JUSTICE &amp; PUBLIC DEFENSE</b>										
<i>Department of Corrections</i>										
Average number of inmates	8,064	8,375	8,547	8,547	8,721	8,752	8,765	8,712	8,384	10,301
<b>ECONOMIC DEVELOPMENT</b>										
<i>Department of Economic Development</i>										
Number of community development block grants/home projects funded	131	118	116	115	110	117	104	61	84	99
<i>Iowa Workforce Development</i>										
Number of unemployment claims accepted ( <b>calendar year</b> )	111,411	113,570	88,976	91,540	92,610	91,367	126,309	165,030	125,564	INA
Unemployment insurance regular benefits paid ( <b>in millions, calendar year</b> )	366.7	381.5	312.5	296.3	312.9	329.6	421.5	788.1	586.9	INA
<b>TRANSPORTATION</b>										
<i>Department of Transportation</i>										
Automobile driver licenses issued	877,057	1,016,478	1,196,564	1,002,548	864,514	709,590	938,192	1,153,422	1,016,493	919,844
Vehicles weighed ( <b>in thousands, federal fiscal year</b> )	INA	1,012	1,005	964	921	595	534	441	492	587
<b>AGRICULTURE &amp; NATURAL RESOURCES</b>										
<i>Department of Natural Resources</i>										
Hunting & fishing licenses issued	1,542,832	1,571,435	1,366,087	1,368,624	1,378,487	1,372,423	1,305,779	1,374,122	1,418,625	1,356,740

\* - Centralized State Payroll system only - excludes the Universities, Department of Transportation, Judicial Districts and certain other departments.

INA - Information not available.

Source: Information provided by Departments.

**STATE OF IOWA**  
**Number of Employees - Primary Government**  
For the Last Ten Fiscal Years

**Schedule 14**

	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Administration & regulation	2,122	2,006	2,022	2,040	2,101	2,147	2,167	2,254	2,227	2,169
Education	1,169	1,120	1,152	1,165	1,166	1,117	1,107	1,147	1,147	1,090
Health & human rights	1,726	1,710	1,769	1,793	1,851	1,878	1,931	1,976	1,959	1,801
Human services	5,689	5,290	5,381	5,496	5,676	5,982	6,060	6,224	6,079	5,631
Justice & public defense	7,991	7,521	7,629	7,546	7,685	7,854	8,119	8,247	8,024	7,614
Economic development	1,016	986	1,003	973	962	929	961	998	1,042	1,052
Transportation	3,828	3,404	3,311	3,355	3,338	3,190	3,257	3,311	3,328	3,135
Agriculture & natural resources	1,547	1,449	1,548	1,534	1,578	1,607	1,635	1,689	1,618	1,520
Universities	38,060	39,343	39,023	38,302	36,474	37,137	37,842	39,003	38,392	38,081
Other enterprise funds	316	297	300	309	300	298	302	310	294	173
Total primary government	<b>63,464</b>	<b>63,126</b>	<b>63,138</b>	<b>62,513</b>	<b>61,131</b>	<b>62,139</b>	<b>63,381</b>	<b>65,159</b>	<b>64,110</b>	<b>62,266</b>

Source: Department of Administrative Services

**STATE OF IOWA**  
**Schedule of Current Expenditures - General Fund**  
Year Ended June 30, 2011  
(Expressed in Thousands)

**Schedule 15**

	<b>Personal Services</b>	<b>Travel &amp; Subsistence</b>	<b>Supplies</b>	<b>Contractual Services</b>	<b>Equipment &amp; Repairs</b>	<b>Claims &amp; Miscellaneous</b>	<b>Licenses Permits &amp; Refunds</b>	<b>State Aid</b>	<b>Plant Improvement</b>	<b>Adjustments</b>	<b>Total Current Expenditures</b>
Administration & regulation	136,395	5,730	4,897	62,010	5,825	507,789	115	714,539	14,840	(68,378)	1,383,762
Education	71,360	1,203	4,986	29,724	1,592	6,358	23	3,350,736	18	40,955	3,506,955
Health & human rights	113,896	1,811	10,535	261,754	3,451	868	16	60,232	5	(2,223)	450,345
Human services	378,871	4,429	21,411	158,281	8,276	2,308	17	4,669,601	0	(71,274)	5,171,920
Justice & public defense	529,447	13,624	33,226	121,524	13,738	5,920	46	260,648	53,651	31,685	1,063,509
Economic development	77,351	2,049	2,879	56,457	4,946	10,308	2	332,716	1	88,304	575,013
Transportation	223,979	31,397	54,054	113,323	12,162	124,356	74	52,425	743,492	(813,736)	541,526
Agriculture & natural resources	105,104	6,655	6,906	46,626	4,707	3,740	8	23,641	20,119	(26,338)	191,168
Total primary government	\$ 1,636,403	\$ 66,898	\$ 138,894	\$ 849,699	\$ 54,697	\$ 661,647	\$ 301	\$ 9,464,538	\$ 832,126	\$ (821,005)	\$ 12,884,198

Source: State Financial Accounting System, Judicial Districts financial statements, Iowa School for the Deaf and Iowa Braille and Sight Saving School financials and adjusting journal entries from GAAP packages.